

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Monday 18th April, 2016

No. 109

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION**

No: 114/CTD/2016

Dated: 16-03-2016

**OFFICE OF THE PRINCIPAL SECRETARY,
FINANCE, REVENUE & EXPENDITURE DEPARTMENT, GANGTOK, SIKKIM**

NOTIFICATION

In exercise of power conferred by section 24 of the Sikkim Value Added Tax Act, 2005 and in partial modification of notification no. 112/CTD/2014 dated 20-11-2014, the State Government hereby notifies the revised rate of tax as given under column III on local sales of category of goods listed under column II in the Table below-

| Sl. No. | Category of goods | Rate of tax |
|----------------|------------------------------------|--------------------|
| I | II | III |
| 1 | All goods specified in Schedule VI | 35 paise per rupee |

This notification shall come into effect from the 01st day of April 2016.

**M. G. Kiran
Principal Secretary
Finance, Revenue and Expenditure Department
Government of Sikkim**